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**புதுச்சேரி மாநில அரசிதழ்**  
**La Gazette de L'État de Poudouchéry**  
**The Gazette of Puducherry**

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(9 Agrahayana 1944)

GOVERNMENT OF PUDUCHERRY  
FINANCE DEPARTMENT

(G.O. Ms. No. 84/2022, Puducherry, dated 30th November 2022)

NOTIFICATION

In exercise of the powers conferred by section 14 of the Puducherry Settlement of Arrears Act, 2020 (Act No. 5 of 2021), the Lieutenant-Governor, Puducherry, hereby makes the following rules to amend the Puducherry Settlement of Arrears Rules, 2021, namely:-

**1. Short title and commencement.**— (1) These rules may be called the Puducherry Settlement of Arrears (Amendment) Rules, 2022.

(2) They shall come into force with effect from the date of publication of this notification in the Official Gazette.

[ 1091 ]

**2. In rule 9, after clause (b), the following shall be inserted, namely,-**

“(c) by cash remittance into the Government Treasury using the challan issued by the Commercial Taxes Department, Puducherry.”.

**3. In Form-I, in Sl.No. 14, after item (ii), the following shall be inserted, namely,-**

“(iii) In case of cash remittance in the Government treasury:

Challan No.	Date of remittance	Amount	Amount in words
			..”.

**4. In Form II, after Sl.No. 6, the following shall be inserted, namely,-**

“6A. In case of arrears of self-assessed Tax: Tax period(s) ..... to .....”.

**5. In Form III,**

(a) in para 1, after item no.(vi) the following shall be inserted, namely,-

“(vii). In case of arrears of self-assessed Tax: Tax period(s) ..... to .....”.

(b) in para 3, in the Table, against Sl. No. 1, in column (2) Particulars, for the expression “Amount payable by the applicant as per the assessment order”, the expression “Amount payable by the applicant as per the assessment order/Self-assessed tax as per the return filed” shall be substituted.

**6. In Form IV,**

(a) in para 1, after item no.(vi) the following shall be inserted, namely,-

“(vii). In case of arrears of self-assessed Tax: Tax period(s) ..... to .....”.

(b) in para 3, in the Table, against Sl. No.1, in the column (2) Particulars, for the expression “Amount payable by the applicant as per the Assessment Order”, the expression “Amount payable by the applicant as per the assessment order/Self-assessed tax as per the return filed” shall be substituted.

**7. In Form V,**

(a) in para 1, after item no. (vi), the following shall be inserted, namely,-

“(vii) In case of arrears of self-assessed Tax: Tax period(s) ..... to .....”.

(b) in para 2, in the Table, against Sl.No. 1, in column (2) Particulars, for the expression “Amount payable by the applicant as per the Assessment Order”, the expression “Amount payable by the applicant as per the assessment order/Self-assessed tax as per the return filed” shall be substituted.

**8. In Form VI,**

(a) in para 1, after item no. (vi) the following shall be inserted, namely,-

“(vii) In case of arrears of self-assessed Tax: Tax period(s) ..... to .....”.

(b) in para 2, in the Table, against Sl.No. 1, in column (2) Particulars, for the expression “Amount payable by the applicant as per the Assessment Order”, the expression “Amount payable by the applicant as per the assessment order/Self-assessed tax as per the return filed” shall be substituted.

**9. In Form VII,**

(a) in para 1, below item no. (iv) the following shall be inserted, namely,-

“(v) In case of arrears of self-assessed Tax: Tax period(s) ..... to .....”.

(b) in para 2, in the Table, against Sl. No.1, in column (2) Particulars, for the expression “Amount payable by the applicant as per the Assessment Order”, the expression “Amount payable by the applicant as per the assessment order/Self-assessed tax as per the return filed” shall be substituted.

(By order of the Lieutenant-Governor)

**M. RAJU**, I.A.S.,  
Commissioner-*cum*-Secretary to Government  
(Finance).

GOVERNMENT OF PUDUCHERRY  
FINANCE DEPARTMENT

(G.O. Ms. No. 85/2022, Puducherry, dated 30th November 2022)

ORDER

Whereas, the Government of Puducherry, has implemented a Scheme for settlement of arrears of tax, penalty and interest dues of the Commercial Taxes Department *vide* the Puducherry Settlement of Arrears of Act, 2020 (Act No. 5 of 2021) [hereinafter referred to as the “said Act”]. The said Act came into effect on the 1st day of December, 2021 *vide* G.O. Ms. No. 38, dated 26th November 2021 of the Commercial Taxes Secretariat, Puducherry;

And whereas, clause (c) of section 2 of the said Act defines “arrears of tax, penalty and interest”, respectively means, (i) tax payable by an applicant under the relevant Act; (ii) penalty payable by an applicant under the relevant Act, other than sub-clause (iii) of this clause; (iii) penalty payable by an applicant under sub-section (3) of section 27 of the Pondicherry General Sales Tax Act, 1967 or section 24A of the Puducherry Value Added Tax Act, 2007;

And whereas, section 3 of the said Act provides that subject to the other provisions of this Act, an applicant may make an application for settlement of arrears of tax, penalty and interest in respect of which any assessment is completed and demand raised under the relevant Act prior to the 1st day of July 2017. Provided that if, an appeal or revision or any case against assessment is pending before the Tribunal or High Court or Supreme Court, as on the date of submission of application under section 4, other than the private complaints filed by the Government before the Judicial Magistrate Court, then the demand covered under such assessment shall not be eligible for settlement;

And whereas, sub-section (4) of section 5 of the said Act provides that the balance tax and penalty amount as determined by the Assessing Authority under sub-section (1) after adjusting all payments made earlier against the relevant demand including the amount paid under sub-section (2) of section 4 or sub-section (2) of this section shall be

paid by the applicant within three months from the date of communication of amount determined by the Assessing Officer under sub-section (1) without the requirement of any further notice from the Assessing Authority.

And whereas, difficulties have arisen in giving effect to the above provisions of the said Act;

And whereas, section 13 of the said Act provides that if, any difficulty arises in giving effect to any of the provisions of this Act, the Government may, by order, not inconsistent with the provisions of this Act, remove such difficulty;

And now, therefore, in exercise of the powers conferred by section 13 of the said Act, the Lieutenant-Governor, Puducherry, hereby makes the following Order, namely:-

**1. Short title and commencement.**— (a) This Order may be called the Puducherry Settlement of Arrears (Removal of Difficulties) Order, 2022.

(b) This order shall be deemed to have come into force from the 1st day of December, 2021.

**2. In sub-clause (iii) of clause (c) of section 2 of the said Act, the following Explanation shall be inserted, namely:-**

*“Explanation,-* For the purpose of this sub-clause, it is clarified that the penalty payable shall also include the penal interest as specified in sub-section (4) of section 37 of the Puducherry Value Added Tax Act, 2007.”.

**3. In section 3, after the proviso, the following explanation shall be inserted, namely:-**

*“Explanation,-* For the purpose of this section, it is clarified that the arrears shall include all unpaid dues as on 31st day of March, 2022 in respect of any assessment year or tax period prior to 1st day of July, 2017.”.

**4. In section 5, below sub-section (4), the following proviso shall be inserted, namely:-**

“Provided that the Commissioner, may, for reasons to be recorded in writing, extend the due date of payment of balance tax and penalty amount under this sub-section for a period not exceeding three months.”.

(By order of the Lieutenant-Governor)

**M. RAJU**, I.A.S.,  
Commissioner-*cum*-Secretary to Government  
(Finance).

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GOVERNMENT OF PUDUCHERRY  
FINANCE DEPARTMENT

(G.O. Ms. No. 86/2022, Puducherry, dated 30th November 2022)

NOTIFICATION

In exercise of the powers conferred under sub-section (1) of section 4 of the Puducherry Settlement of Arrears Act, 2020 (Act No. 5 of 2021) [hereinafter referred to as the “said Act”], the Lieutenant-Governor, Puducherry, hereby specifies the 28th day of February, 2023 as the date within which the application for the purpose of section 3 of the said Act, shall be made to the concerned Assessing Authority.

(By order of the Lieutenant-Governor)

**M. RAJU**, I.A.S.,  
Commissioner-*cum*-Secretary to Government  
(Finance).